October 24, 2023

Samar Kamdar Chief Financial Officer biote Corp. 1875 W. Walnut Hill Ln, #100 Irving, TX 75038

Re: biote Corp.
Form 10-K for the

Fiscal Year Ended December 31, 2022

File No. 001-40128

Dear Samar Kamdar:

 $\,$ We have completed our review of your filings. We remind you that the company and its

management are responsible for the accuracy and adequacy of their disclosures, notwithstanding $% \left(1\right) =\left(1\right) +\left(1\right) +\left($

any review, comments, action or absence of action by the staff.

Sincerely,

Division of Corporation Finance
Office of Life Sciences